



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0463 Deer Park Elementary

0307 Deer Park Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	633,000.86	633,000.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	161.95	161.95	0.00	0.00	0.00	0.00
222X Educational Media Services	10,434.44	10,434.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	31,886.43	31,886.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,496.57	35,496.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,684.30	0.00	39,684.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,475.28	59,475.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	580.16	580.16	0.00	0.00	0.00	0.00
31XX Food Services	8,543.24	8,543.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,200.11	7,200.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,348.41	0.00	0.00	18,348.41	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,555.03	0.00	0.00	1,555.03	0.00	0.00
Totals	846,366.78	786,779.04	39,684.30	19,903.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	846,366.78					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0307 Deer Park Elem	Indirect/Direct	39,684.30 / 786,779.04		5.04%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0307 Deer Park Elem	0.0578	0.0492	0.0537	0.0527	5.04%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0307 Deer Park Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0307 Deer Park Elem	0.0578	0.0492	0.0537	0.0527	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0307 Deer Park Elem				5.01%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0463 Deer Park Elementary	Your Preliminary Rate by School System (SS) is:	5.01%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0464 Fair-Mont-Egan Elementary

0308 Fair-Mont-Egan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	880,518.79	880,518.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,751.20	28,751.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,177.28	19,177.28	0.00	0.00	0.00	0.00
222X Educational Media Services	33,542.38	33,542.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,724.20	87,724.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,084.62	0.00	110,084.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	106,778.40	106,778.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,986.74	4,986.74	0.00	0.00	0.00	0.00
31XX Food Services	9,012.67	9,012.67	0.00	0.00	0.00	0.00
33XX Community Services	29,270.57	29,270.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,481.01	14,481.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	61,346.30	0.00	0.00	61,346.30	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,828.84	0.00	0.00	2,828.84	0.00	0.00
Totals	1,388,503.00	1,214,243.24	110,084.62	64,175.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,388,503.00					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0308 Fair-Mont-Egan Elem	Indirect/Direct	110,084.62 / 1,214,243.24		9.07%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0308 Fair-Mont-Egan Elem	0.0921	0.0866	0.0866	0.0854	9.07%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0308 Fair-Mont-Egan Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0308 Fair-Mont-Egan Elem	0.0921	0.0866	0.0866	0.0854	

Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0308 Fair-Mont-Egan Elem				8.39%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0464 Fair-Mont-Egan Elementary	Your Preliminary Rate by School System (SS) is:	8.39%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

15 Flathead 0465 Swan River Elementary

0309 Swan River Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	833,268.14	833,268.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,848.37	14,848.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,019.00	5,019.00	0.00	0.00	0.00	0.00
222X Educational Media Services	19,510.26	19,510.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	167,326.83	167,326.83	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	102,564.03	102,564.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,151.26	4,151.26	0.00	0.00	0.00	0.00
31XX Food Services	61,836.21	61,836.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,534.88	5,534.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,663.41	0.00	0.00	2,663.41	0.00	0.00
Totals	1,216,722.39	1,214,058.98	0.00	2,663.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,216,722.39					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0309 Swan River Elem	Indirect/Direct	0.00 / 1,214,058.98	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0309 Swan River Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0465 Swan River Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0466 Kalispell Public Schools

0310 Kalispell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	16,728,557.14	16,728,557.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,013,999.30	3,013,999.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	547,117.18	547,117.18	0.00	0.00	0.00	0.00
222X Educational Media Services	645,407.27	645,407.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	668,958.24	668,958.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,359,805.53	1,359,805.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	290,197.63	31,085.09	259,112.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,737,895.59	1,714,881.66	0.00	23,013.93	0.00	0.00
27XX Student Transportation Services	1,629,855.76	1,440,572.76	0.00	189,283.00	0.00	0.00
31XX Food Services	3,623.91	3,623.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,166.22	22,166.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	228,577.76	218,485.76	0.00	10,092.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	41,320.00	0.00	0.00	0.00	41,320.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	68,560.00	68,560.00	0.00	0.00	0.00	0.00
9999 Undistributed	18,194.91	18,194.91	0.00	0.00	0.00	0.00
Totals	27,004,236.44	26,481,414.97	259,112.54	222,388.93	41,320.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	27,004,236.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0466 Kalispell Public Schools

0311 Flathead H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	13,822,994.36	13,779,513.86	0.00	43,480.50	0.00	0.00
21XX Support Services - Students	1,666,323.92	1,666,323.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	103,042.75	103,042.75	0.00	0.00	0.00	0.00
222X Educational Media Services	554,619.54	554,619.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	510,312.10	510,312.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,593,419.73	1,593,419.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	223,561.61	16,806.03	206,755.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,449,052.15	2,417,795.87	0.00	31,256.28	0.00	0.00
27XX Student Transportation Services	1,695,823.88	1,506,540.88	0.00	189,283.00	0.00	0.00
31XX Food Services	1,973,980.64	1,973,980.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	278,805.45	278,805.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	739,910.37	739,910.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,056,777.00	0.00	0.00	1,056,777.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	105,815.00	0.00	0.00	0.00	105,815.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	600.00	600.00	0.00	0.00	0.00	0.00
9999 Undistributed	25,011.45	25,011.45	0.00	0.00	0.00	0.00
Totals	26,800,049.95	25,166,682.59	206,755.58	1,320,796.78	105,815.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	26,800,049.95					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0310 Kalispell Elem	Indirect/Direct	259,112.54 / 26,481,414.97	0.98%		
	LE 0311 Flathead H S	Indirect/Direct	206,755.58 / 25,166,682.59	0.82%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0310 Kalispell Elem	0.0089	0.0217	0.0195	0.0181	0.98%
	0311 Flathead H S	0.0093	0.0217	0.0195	0.0181	0.82%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0310 Kalispell Elem	0.0213	0.0217	0.0217	0.0181	
	0311 Flathead H S	0.0240	0.0217	0.0217	0.0181	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0310 Kalispell Elem	0.0213	0.0217	0.0217	0.0181	
	0311 Flathead H S	0.0240	0.0217	0.0217	0.0181	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0310 Kalispell Elem	1.76%	
	0311 Flathead H S	1.78%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0466 Kalispell Public Schools	1.77%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0312 Columbia Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,839,975.12	8,826,825.12	0.00	13,150.00	0.00	0.00
21XX Support Services - Students	1,119,600.29	1,119,600.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	287,529.20	287,529.20	0.00	0.00	0.00	0.00
222X Educational Media Services	463,718.88	463,718.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	164,465.35	164,465.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	752,266.81	752,266.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	294,306.24	15,747.90	264,297.39	14,260.95	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,291,212.94	1,279,272.96	0.00	11,939.98	0.00	0.00
27XX Student Transportation Services	547,270.13	547,270.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,095.12	6,095.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,848.86	77,848.86	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	54,515.18	0.00	0.00	54,515.18	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,497.00	0.00	0.00	13,497.00	0.00	0.00
Totals	13,912,301.12	13,540,640.62	264,297.39	107,363.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,912,301.12					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0313 Columbia Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,517,950.75	3,487,357.05	0.00	30,593.70	0.00	0.00
21XX Support Services - Students	338,541.06	338,541.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	112,491.89	112,491.89	0.00	0.00	0.00	0.00
222X Educational Media Services	117,609.37	117,609.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,088.27	100,088.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	494,238.49	494,238.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	149,159.73	12,504.74	129,630.94	7,024.05	0.00	0.00
26XX Operation and Maintenance of Plant Services	711,208.11	705,327.23	0.00	5,880.88	0.00	0.00
27XX Student Transportation Services	349,538.80	349,538.80	0.00	0.00	0.00	0.00
31XX Food Services	954,900.02	949,297.02	0.00	5,603.00	0.00	0.00
34XX Extracurricular - Activities	66,900.06	66,900.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	361,672.29	361,672.29	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	2,102.90	0.00	0.00	0.00	2,102.90	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	224,600.00	0.00	0.00	224,600.00	0.00	0.00
Totals	7,501,001.74	7,095,566.27	129,630.94	273,701.63	2,102.90	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,501,001.74					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0312 Columbia Falls Elem	Indirect/Direct	264,297.39 / 13,540,640.62	1.95%				
	LE 0313 Columbia Falls H S	Indirect/Direct	129,630.94 / 7,095,566.27	1.83%				
Line B Preliminary Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0312 Columbia Falls Elem	0.0204	0.0374	0.0389	0.0364	1.95%
			0313 Columbia Falls H S	0.0193	0.0374	0.0389	0.0364	1.83%
Line C Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0312 Columbia Falls Elem	0.0483	0.0430	0.0450	0.0441	
			0313 Columbia Falls H S	0.0327	0.0430	0.0450	0.0441	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0312 Columbia Falls Elem	0.0483	0.0430	0.0450	0.0441	
			0313 Columbia Falls H S	0.0327	0.0430	0.0450	0.0441	
Line E Five Year Average with 5% Discount			LE				2016	LE Reclaasified Rate
			0312 Columbia Falls Elem				3.80%	
			0313 Columbia Falls H S				3.48%	
Line F Average of LE's contained under one School System Code (SS)						2016	SS Reclaasified Rate	
0467 Columbia Falls Pub Schls			Your Preliminary Rate by School System (SS) is:			3.64%		
			This same rate is applied to both EL and HS in the same SS					

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0470 Creston Elementary

0316 Creston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	466,371.07	466,371.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,499.10	5,499.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,704.43	1,704.43	0.00	0.00	0.00	0.00
222X Educational Media Services	43,296.62	43,296.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,104.06	6,104.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,827.56	45,827.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,479.80	11,866.65	35,613.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,969.85	35,919.85	0.00	5,050.00	0.00	0.00
27XX Student Transportation Services	21,621.67	21,621.67	0.00	0.00	0.00	0.00
31XX Food Services	2,303.50	2,303.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,275.00	0.00	0.00	11,275.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,290.35	0.00	0.00	1,290.35	0.00	0.00
Totals	693,743.01	640,514.51	35,613.15	17,615.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	693,743.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0316 Creston Elem	Indirect/Direct	35,613.15 / 640,514.51	5.56%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0316 Creston Elem	0.0517	0.0457	0.0479	0.0478	5.56%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0316 Creston Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0316 Creston Elem	0.0517	0.0457	0.0479	0.0478	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0316 Creston Elem				4.73%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0470 Creston Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.73%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0471 Cayuse Prairie Elementary

0317 Cayuse Prairie Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,180,001.73	1,180,001.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	46,088.88	46,088.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	35,736.35	35,736.35	0.00	0.00	0.00	0.00
222X Educational Media Services	41,715.31	41,715.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	164,528.13	164,528.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,556.39	8,993.68	50,562.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	249,348.27	249,348.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	102,177.53	102,177.53	0.00	0.00	0.00	0.00
31XX Food Services	6,241.06	6,241.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,002.04	6,002.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,892.18	24,892.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,573.27	0.00	0.00	3,573.27	0.00	0.00
Totals	1,919,861.14	1,865,725.16	50,562.71	3,573.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,919,861.14					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0317 Cayuse Prairie Elem	Indirect/Direct	50,562.71 / 1,865,725.16		2.71%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0317 Cayuse Prairie Elem	0.0289	0.0343	0.0306	0.0294	2.71%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0317 Cayuse Prairie Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0317 Cayuse Prairie Elem	0.0289	0.0343	0.0306	0.0294	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0317 Cayuse Prairie Elem				2.86%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0471 Cayuse Prairie Elementary	Your Preliminary Rate by School System (SS) is:	2.86%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0474 Helena Flats Elementary

0320 Helena Flats Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,130,354.21	1,123,054.21	0.00	7,300.00	0.00	0.00
21XX Support Services - Students	132,032.17	132,032.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,153.66	20,153.66	0.00	0.00	0.00	0.00
222X Educational Media Services	77,021.46	77,021.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	160,975.06	160,975.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,558.97	0.00	54,558.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,933.85	183,933.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,902.69	10,902.69	0.00	0.00	0.00	0.00
31XX Food Services	19,045.51	19,045.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,075.00	1,075.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,024.94	16,024.94	0.00	0.00	0.00	0.00
9999 Undistributed	26,135.97	26,135.97	0.00	0.00	0.00	0.00
Totals	1,832,213.49	1,770,354.52	54,558.97	7,300.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,832,213.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0320 Helena Flats Elem	Indirect/Direct	54,558.97 / 1,770,354.52		3.08%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0320 Helena Flats Elem	0.0346	0.0326	0.0322	0.0317	3.08%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0320 Helena Flats Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0320 Helena Flats Elem	0.0346	0.0326	0.0322	0.0317	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0320 Helena Flats Elem				3.08%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0474 Helena Flats Elementary	Your Preliminary Rate by School System (SS) is:	3.08%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

15 Flathead 0477 Kila Elementary

0323 Kila Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	950,892.01	924,204.71	0.00	26,687.30	0.00	0.00
21XX Support Services - Students	11,978.32	11,978.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,756.00	4,756.00	0.00	0.00	0.00	0.00
222X Educational Media Services	24,764.90	24,764.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,137.26	75,137.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,497.49	83,497.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,869.61	5,911.32	51,958.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,209.83	117,209.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	20,347.38	20,347.38	0.00	0.00	0.00	0.00
31XX Food Services	120,288.03	120,288.03	0.00	0.00	0.00	0.00
33XX Community Services	28,493.60	28,493.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,286.48	7,286.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	75,211.23	0.00	0.00	75,211.23	0.00	0.00
Totals	1,577,732.14	1,423,875.32	51,958.29	101,898.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,577,732.14					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A									
	LE 0323 Kila Elem	Indirect/Direct	51,958.29 / 1,423,875.32	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>			
				3.65%					
Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>			
	0323 Kila Elem	0.0332	0.0313	0.0314	0.0317	3.65%			
Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>			
	0323 Kila Elem	0.0000	0.0000	0.0000	0.0000				
Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>			
	0323 Kila Elem	0.0332	0.0313	0.0314	0.0317				
Line E Five Year Average with 5% Discount	<u>LE</u>					<u>2016</u>	<u>LE Reclaasified Rate</u>		
	0323 Kila Elem					3.12%			
Line F Average of LE's contained under one School System Code (SS)						<u>2016</u>	<u>SS Reclaasified Rate</u>		
	0477 Kila Elementary	Your Preliminary Rate by School System (SS) is:				3.12%			
		This same rate is applied to both EL and HS in the same SS							

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0478 Smith Valley Elementary

0324 Smith Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,134,117.59	1,120,982.71	0.00	13,134.88	0.00	0.00
21XX Support Services - Students	29,417.60	29,417.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,716.34	14,716.34	0.00	0.00	0.00	0.00
222X Educational Media Services	37,277.70	37,277.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	141,885.99	141,885.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,032.57	0.00	72,032.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,851.31	149,851.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,404.40	18,404.40	0.00	0.00	0.00	0.00
31XX Food Services	2,690.55	2,690.55	0.00	0.00	0.00	0.00
33XX Community Services	8,074.28	8,074.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	79.00	79.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,424.47	7,424.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	100.00	0.00	0.00	100.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	2,125.74	0.00	0.00	0.00	2,125.74	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,341.67	0.00	0.00	3,341.67	0.00	0.00
Totals	1,621,539.21	1,530,804.35	72,032.57	16,576.55	2,125.74	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,621,539.21					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0324 Smith Valley Elem	Indirect/Direct	72,032.57 / 1,530,804.35		4.71%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0324 Smith Valley Elem	0.0395	0.0364	0.0367	0.0354	4.71%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0324 Smith Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0324 Smith Valley Elem	0.0395	0.0364	0.0367	0.0354	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0324 Smith Valley Elem				3.71%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0478 Smith Valley Elementary	Your Preliminary Rate by School System (SS) is:	3.71%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0479 Pleasant Valley Elem

0325 Pleasant Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	45,978.17	45,978.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	401.08	401.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,907.83	2,907.83	0.00	0.00	0.00	0.00
222X Educational Media Services	270.06	270.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,029.43	1,029.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,041.80	202.77	18,839.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,746.55	12,746.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,142.28	1,142.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,208.63	0.00	0.00	1,208.63	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	66.18	0.00	0.00	66.18	0.00	0.00
Totals	84,792.01	64,678.17	18,839.03	1,274.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	84,792.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0325 Pleasant Valley Elem	Indirect/Direct	18,839.03 / 64,678.17		29.13%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0325 Pleasant Valley Elem	0.1085	0.1298	0.1248	0.1172	29.13%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0325 Pleasant Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0325 Pleasant Valley Elem	0.1085	0.1298	0.1248	0.1172	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0325 Pleasant Valley Elem				14.66%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0479 Pleasant Valley Elem		14.66%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0481 Somers Elementary

0327 Somers Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,249,183.40	3,243,818.70	0.00	5,364.70	0.00	0.00
21XX Support Services - Students	166,308.37	166,308.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,350.90	28,350.90	0.00	0.00	0.00	0.00
222X Educational Media Services	127,886.26	127,886.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,124.13	148,124.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	178,129.27	178,129.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	140,654.65	6,325.13	134,329.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	276,633.83	270,133.83	0.00	6,500.00	0.00	0.00
27XX Student Transportation Services	352,506.79	352,506.79	0.00	0.00	0.00	0.00
31XX Food Services	252,049.31	252,049.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,606.58	3,606.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,167.46	34,167.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,359.00	0.00	0.00	17,359.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,121.37	7,146.00	0.00	9,975.37	0.00	0.00
Totals	4,992,081.32	4,818,552.73	134,329.52	39,199.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,992,081.32					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0327 Somers Elem	Indirect/Direct	134,329.52 / 4,818,552.73	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.79%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0327 Somers Elem	0.0275	0.0268	0.0270	0.0274	2.79%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0327 Somers Elem	0.0281	0.0268	0.0270	0.0274	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0327 Somers Elem	0.0281	0.0268	0.0270	0.0274	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0327 Somers Elem				2.61%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0481 Somers Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.61%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

15 Flathead 0484 Bigfork Public Schools

0330 Bigfork Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,028,595.30	3,013,055.97	0.00	15,539.33	0.00	0.00
21XX Support Services - Students	276,248.56	276,248.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,548.89	14,548.89	0.00	3,000.00	0.00	0.00
222X Educational Media Services	75,410.25	75,410.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,240.77	106,240.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	223,670.92	223,670.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	122,670.41	6,821.17	115,849.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	420,958.03	419,348.38	0.00	1,609.65	0.00	0.00
27XX Student Transportation Services	349,824.76	293,242.76	0.00	56,582.00	0.00	0.00
31XX Food Services	10,536.14	10,536.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,864.84	1,864.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,551.32	35,551.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,065.03	0.00	0.00	12,065.03	0.00	0.00
Totals	4,681,185.22	4,476,539.97	115,849.24	88,796.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,681,185.22					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0484 Bigfork Public Schools

0331 Bigfork H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,558,663.27	1,527,779.93	0.00	30,883.34	0.00	0.00
21XX Support Services - Students	80,295.57	80,295.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,338.53	4,338.53	0.00	3,000.00	0.00	0.00
222X Educational Media Services	74,059.94	74,059.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,906.18	104,906.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	174,790.71	174,790.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	129,829.13	13,232.32	116,596.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	315,531.40	310,702.47	0.00	4,828.93	0.00	0.00
27XX Student Transportation Services	359,635.66	309,053.66	0.00	50,582.00	0.00	0.00
31XX Food Services	210,103.41	210,103.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,266.07	36,266.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	182,169.77	182,169.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,005.42	0.00	0.00	17,005.42	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	124,492.64	97,963.84	0.00	26,528.80	0.00	0.00
Totals	3,375,087.70	3,125,662.40	116,596.81	132,828.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,375,087.70					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0330 Bigfork Elem	Indirect/Direct	115,849.24 / 4,476,539.97	2.59%				
	LE 0331 Bigfork H S	Indirect/Direct	116,596.81 / 3,125,662.40	3.73%				
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0330 Bigfork Elem			0.0215	0.0243	0.0247	0.0249	2.59%
	0331 Bigfork H S			0.0284	0.0243	0.0247	0.0249	3.73%
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0330 Bigfork Elem			0.0000	0.0000	0.0000	0.0000	
	0331 Bigfork H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0330 Bigfork Elem			0.0215	0.0243	0.0247	0.0249	
	0331 Bigfork H S			0.0284	0.0243	0.0247	0.0249	
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate
	0330 Bigfork Elem						2.30%	
	0331 Bigfork H S						2.65%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0484 Bigfork Public Schools			Your Preliminary Rate by School System (SS) is:			2.48%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

15 Flathead 0487 Whitefish Public Schools

0334 Whitefish Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,403,591.97	6,396,644.75	0.00	6,947.22	0.00	0.00
21XX Support Services - Students	839,673.33	839,673.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	287,517.69	287,517.69	0.00	0.00	0.00	0.00
222X Educational Media Services	224,661.32	224,661.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	191,777.09	191,777.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	639,431.08	639,431.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	158,883.77	10,640.27	148,243.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	893,556.68	893,556.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	562,015.67	562,015.67	0.00	0.00	0.00	0.00
32XX Enterprise Services	2,984.97	2,984.97	0.00	0.00	0.00	0.00
33XX Community Services	19,132.75	12,602.75	0.00	6,530.00	0.00	0.00
34XX Extracurricular - Activities	32,075.11	25,025.11	0.00	7,050.00	0.00	0.00
35XX Extracurricular - Athletics	27,149.81	27,149.81	0.00	0.00	0.00	0.00
Totals	10,282,451.24	10,113,680.52	148,243.50	20,527.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,282,451.24					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

15 Flathead 0487 Whitefish Public Schools

0335 Whitefish H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,992,271.43	2,981,677.65	0.00	10,593.78	0.00	0.00
21XX Support Services - Students	247,277.18	247,277.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	343,699.45	343,699.45	0.00	0.00	0.00	0.00
222X Educational Media Services	117,506.85	117,506.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,678.57	98,678.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	416,221.12	416,221.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,260.48	5,319.58	74,940.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	539,521.71	534,768.76	0.00	4,752.95	0.00	0.00
27XX Student Transportation Services	265,679.62	265,679.62	0.00	0.00	0.00	0.00
31XX Food Services	403,160.79	403,160.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,378.02	63,378.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	262,603.79	255,103.79	0.00	7,500.00	0.00	0.00
Totals	5,830,259.01	5,732,471.38	74,940.90	22,846.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,830,259.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0334 Whitefish Elem	Indirect/Direct 148,243.50 / 10,113,680.52	1.47%		
	LE 0335 Whitefish H S	Indirect/Direct 74,940.90 / 5,732,471.38	1.31%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0334 Whitefish Elem	0.0136	0.0294	0.0328	0.0327	1.47%
	0335 Whitefish H S	0.0113	0.0294	0.0328	0.0327	1.31%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0334 Whitefish Elem	0.0346	0.0332	0.0368	0.0359	
	0335 Whitefish H S	0.0339	0.0332	0.0368	0.0359	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0334 Whitefish Elem	0.0346	0.0332	0.0368	0.0359	
	0335 Whitefish H S	0.0339	0.0332	0.0368	0.0359	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0334 Whitefish Elem	2.95%	
	0335 Whitefish H S	2.91%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0487 Whitefish Public Schools	2.93%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0491 Evergreen Elementary

0339 Evergreen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,540,761.24	4,540,761.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	742,950.98	742,950.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	105,665.04	105,665.04	0.00	0.00	0.00	0.00
222X Educational Media Services	236,719.25	236,719.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	242,900.09	234,806.09	0.00	8,094.00	0.00	0.00
24XX Support Services - School Administration	586,451.18	586,451.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	163,358.14	430.46	162,927.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	586,175.64	576,120.64	0.00	10,055.00	0.00	0.00
27XX Student Transportation Services	37,479.18	37,479.18	0.00	0.00	0.00	0.00
31XX Food Services	558,530.98	492,014.13	0.00	66,516.85	0.00	0.00
34XX Extracurricular - Activities	21,326.72	21,326.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,851.10	42,851.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	58,150.97	0.00	0.00	58,150.97	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	160,550.20	0.00	0.00	160,550.20	0.00	0.00
Totals	8,083,870.71	7,617,576.01	162,927.68	303,367.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,083,870.71					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A									
	LE 0339 Evergreen Elem	Indirect/Direct	162,927.68 / 7,617,576.01	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>			
				2.14%					

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0339 Evergreen Elem	0.0153	0.0143	0.0143	0.0141	2.14%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0339 Evergreen Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0339 Evergreen Elem	0.0153	0.0143	0.0143	0.0141	

Line E Five Year Average with 5% Discount	<u>LE</u>					
	0339 Evergreen Elem				2016 1.51%	

Line F Average of LE's contained under one School System Code (SS)					
0491 Evergreen Elementary					

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

1.51%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0493 Marion Elementary

0341 Marion Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	795,602.37	795,602.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	49.28	49.28	0.00	0.00	0.00	0.00
222X Educational Media Services	29,844.07	29,844.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,044.05	43,044.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,158.34	83,158.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,196.56	0.00	54,196.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,283.81	57,283.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	78,200.25	78,200.25	0.00	0.00	0.00	0.00
31XX Food Services	74,986.24	69,026.99	0.00	5,959.25	0.00	0.00
33XX Community Services	20,440.27	20,440.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,755.00	1,755.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,946.83	3,946.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,918.98	0.00	0.00	1,918.98	0.00	0.00
9999 Undistributed	26.78	26.78	0.00	0.00	0.00	0.00
Totals	1,244,452.83	1,182,378.04	54,196.56	7,878.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,244,452.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0341 Marion Elem	Indirect/Direct	54,196.56 / 1,182,378.04	4.58%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0341 Marion Elem	0.0453	0.0501	0.0449	0.0449	4.58%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0341 Marion Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0341 Marion Elem	0.0453	0.0501	0.0449	0.0449	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0341 Marion Elem				4.39%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0493 Marion Elementary	Your Preliminary Rate by School System (SS) is:	4.39%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 0494 Olney-Bissell Elementary

0342 Olney-Bissell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	654,157.74	654,157.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,046.74	17,046.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,908.00	8,908.00	0.00	0.00	0.00	0.00
222X Educational Media Services	35,550.34	35,550.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,418.18	2,418.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	112,592.36	112,592.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,398.78	9,053.19	51,345.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,951.31	71,951.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	89,366.78	89,366.78	0.00	0.00	0.00	0.00
31XX Food Services	45,790.06	45,790.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,474.92	3,474.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,817.32	0.00	0.00	1,817.32	0.00	0.00
Totals	1,103,472.53	1,050,309.62	51,345.59	1,817.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,103,472.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0342 Olney-Bissell Elem	Indirect/Direct	51,345.59 / 1,050,309.62		4.89%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0342 Olney-Bissell Elem	0.0644	0.0574	0.0595	0.0554	4.89%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0342 Olney-Bissell Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0342 Olney-Bissell Elem	0.0644	0.0574	0.0595	0.0554	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0342 Olney-Bissell Elem				5.43%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0494 Olney-Bissell Elementary	Your Preliminary Rate by School System (SS) is:	5.43%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 1027 West Valley Elementary

1184 West Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,663,626.84	2,620,726.65	0.00	42,900.19	0.00	0.00
21XX Support Services - Students	99,232.89	99,232.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	101,290.10	101,290.10	0.00	0.00	0.00	0.00
222X Educational Media Services	90,876.06	90,876.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	197,539.26	197,539.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	149,008.45	149,008.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,193.13	0.00	90,193.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	334,738.49	323,023.49	0.00	11,715.00	0.00	0.00
27XX Student Transportation Services	266,756.85	266,756.85	0.00	0.00	0.00	0.00
31XX Food Services	110,358.70	110,358.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,802.59	28,802.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,400.50	0.00	0.00	51,400.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,966.25	0.00	0.00	8,966.25	0.00	0.00
Totals	4,192,790.11	3,987,615.04	90,193.13	114,981.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,192,790.11					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1184 West Valley Elem	Indirect/Direct	90,193.13 / 3,987,615.04	2.26%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1184 West Valley Elem	0.0208	0.0195	0.0191	0.0187	2.26%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1184 West Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1184 West Valley Elem	0.0208	0.0195	0.0191	0.0187	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	1184 West Valley Elem			1.91%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
1027 West Valley Elementary	Your Preliminary Rate by School System (SS) is:	1.91%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

15 Flathead 1065 West Glacier Elementary

1223 West Glacier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	238,197.25	226,214.12	0.00	11,983.13	0.00	0.00
21XX Support Services - Students	18,844.17	18,844.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,278.77	9,278.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,493.82	42,493.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,156.72	0.00	46,156.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,623.08	44,623.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,160.67	99,160.67	0.00	0.00	0.00	0.00
31XX Food Services	3,361.06	3,361.06	0.00	0.00	0.00	0.00
33XX Community Services	2,983.54	2,983.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	579.00	0.00	0.00	579.00	0.00	0.00
Totals	505,678.08	446,959.23	46,156.72	12,562.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	505,678.08					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 1223 West Glacier Elem	Indirect/Direct	46,156.72 / 446,959.23	10.33%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1223 West Glacier Elem	0.0872	0.0999	0.1063	0.1009	10.33%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1223 West Glacier Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1223 West Glacier Elem	0.0872	0.0999	0.1063	0.1009	

Line E Five Year Average with 5% Discount	LE			2016	LE Reclaasified Rate
	1223 West Glacier Elem			9.45%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
1065 West Glacier Elementary	Your Preliminary Rate by School System (SS) is:	9.45%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.